IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 2347 OF 2021

Shree Nidhi Concept Realtors Private Limited ….Petitioner

V/s.

Additional/Joint/Deputy/Assistant Commissioner of Income Tax/Income Tax Officer & Ors. …Respondents

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Mr. Ajay R. Singh i/b Mr. Sameer Dalal for Petitioner.
Mr. Sham V. Walve for Respondents-Revenue.

CORAM : K.R. SHRIRAM &
N. J. JAMADAR, JJ.
DATED : 15th FEBRUARY, 2022

P.C. :

1. Mr. Walve states the grievance raised by petitioner in the petition is justified and in fairness states that the court may grant prayer clause (a).

2. In the circumstances, prayer clause - (a) is granted which reads as under:

> *(a) that this Hon'ble Court be pleased to issue a Writ of Certiorari or any other writ order or direction under Article 226 of the Constitution of India calling for the records of the case leading to passing of the impugned order and after going through the same and examining the question of legality thereof quash, cancel and set aside the impugned assessment order dated 22nd June, 2021 (Exhibit - 'I') passed under section 143(3) r.w.s. 144B of the Income Tax Act, 1961 by the Respondent No.1 as well as the notice of demand dated 22nd June, 2021 (Exhibit - 'K') issued under section 156 of the Income Tax Act, 1961 by the Respondent No.1 and penalty notices dated 22nd June, 2021 (Exhibit - 'L') issued under section 270A of the Income Tax Act, 1961 by the Respondent No.1.*

3. The matter is remanded for *denovo* consideration. The concerned authority shall strictly follow the mandatory provisions of Section 144B of the Income Tax Act, 1961 (the Act). Respondent shall also give a personal hearing to petitioner and the notice of personal hearing shall be communicated to petitioner atleast one week in advance and the assessment order, after complying with the procedure required, shall be passed within twelve weeks of this order getting uploaded. If the concerned authority is going to rely on any judgment or any order of the Tribunal or Court, copy thereof shall be provided to petitioner in advance before the personal hearing so that petitioner will be able to deal with the same/distinguish the same during the personal hearing. Any order passed shall be a reasoned and detailed order dealing with all the submissions of petitioner.

4. We have not made any observations on the merits of the case.

5. Petition disposed.

(N. J. JAMADAR, J.) **(K.R. SHRIRAM, J.)**